

KNP LAW
NAGY KOPPANY VARGA
AND PARTNERS

MAHART HÁZ, 6. emelet
1051 BUDAPEST
Vigadó utca 2.
Hungary
TEL: (+36-1) 302-9050
FAX: (+36-1) 302-9060
E-MAIL: knplaw@knplaw.com
www.knplaw.com

October 27, 2010

Via Registered Airmail Return Receipt Requested

Honorable James M. Peck
United States Bankruptcy Court
Southern District of New York
Courtroom 601, One Bowling Green, New York, New York 10004
USA

Re: Response to the Fifty-Eighth Omnibus Objection to Claims; Claim Number: 7803

Honorable Judge Peck,

In response to the Fifty-Eighth Omnibus Objection to Claims ("Objection"), we submit the information requested in the Objection as set forth below

(i) Name of the Bankruptcy Court: United States Bankruptcy Court Southern District of New York; Names of the Debtors: Lehman Brothers Holdings Inc. *et al.*; Case Number: Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered); title of the Objection to which the response is directed: Fifty-Eighth Omnibus Objection to Claims (No Supporting Documentation Claims);

(ii) Name of the claimant: Nagy-Koppany Ugyvedi Iroda, K&P Attorneys at Law Ugyvedi Iroda; Description of the basis for the amount of the claim: provision of legal services in the amount of \$ 3,933.50;

(iii) the claims should not be disallowed since a supporting documentation is filed with this response to provide evidence for the existence of our claim;

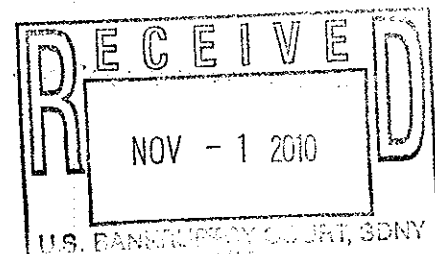
(iv) as supporting documentation we file our invoice;

(v) address of the claimant is the same as in the claim: Hungary, 1051 Budapest, Vigado utca 2, MAHART HAZ 6th floor;

(vi) the person entitled to reconcile, settle or resolve the claim is: Dr. Kornelia Nagy-Koppany, attorney-at-law; address: Hungary, 1051 Budapest, Vigado utca 2, MAHART HAZ 6th floor; telephone number: 003613029050

We enclose our invoice (invoice no.: E-000074/07) as means of evidence to support our claim. This response will be served as ordered to the following recipients:

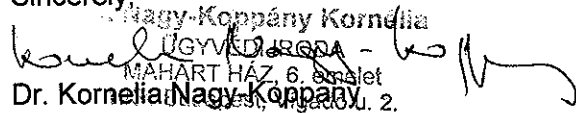
(i) Weil Gotshal & Manges LLP
767 Fifth Avenue
New York, New York, 10153, USA
(Attn: Shai Waisman, Esq.)



(ii) Office of the United States Trustee for the Southern District of New York
33 Whitehall Street, 21st floor, New York, New York 10004, USA
(Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq.,
Linda Riffkin, Esq., and Tracy Hope Davis, Esq.)

(iii) Milbank, Tweed, Hadley & McCloy LLP
1 Chase Manhattan Plaza, New York, New York 10005, USA
(Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., Evan Fleck, Esq.)

Sincerely,


Nagy-Koppány Kornélia

UGYVÉSI IRODA
MAHART HAZ, 6. emelet
Budapest, Magyarország.
Dr. Kornelia Nagy-Koppány
attorney-at-law

Enclosure: Invoice. No. E-000074/07

Pa 3 of 2
INVOICE

Seller:

Dr. Nagy-Koppány Kornélia Ügyvédi Iroda
1051 Budapest
Vigadó utca 2.

Customer:

Lehman Brothers

London, UK
25 Bank Street
E14 5LE

Tax Reg.No.:

18124884-2-41

Bank:**Account:****Sales executive:**

Payment: Átutalás (8 nap) Terms of delivery:	Date of Delivery: 30 Nov 2007 Mode of transport:	Expiry: 15 Dec 2007 Place of dispatch:	Date: 5 Dec 2007 Place of destination:	Invoice No.: E-000074/07 Deviza EUR			
Description of goods KSH Number	VAT%	Quantity	Unit	Unit price	Amount	Amount VAT	Bruttó
Provision of Legal Services 141110	akk			2.775,00	2.775,00		2.775,00
Other Charges	akk			39,00	39,00		39,00
Summary					2.814,00	0,00	2.814,00
VAT summary	ÁFA körön kívül (akk)				2.814,00		2.814,00
Total in EUR:							2.814,00

Dr. Nagy-Koppány Kornélia
ÜGYVÉDI IRODA
1051 Budapest, Vigadó u. 2.
MAHART HÁZ, VI. emelet
Adószám: 18124884-2-41

Remark

Bank's name: MKB Bank Nyrt.

Bank's address: Vaci u. 38., Budapest 1056 Hungary

Account name: Nagy-Koppány Ügyvédi Iroda

IBAN Number: HU82-10300002-10318355-48820017

SWIFT Code: MKKB HU HB

If you need further information regarding the invoice, please refer to the client/matter number.

0% alap: 712.167,12Ft; árfolyam: 253,0800 HUF/EUR

Másolat - I/I. példány - page 1/1
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